

**2001 MICHIGAN
SBT Reductions to Adjusted Tax Base**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
NOTE: Carry all percentages to at least six decimal places. Short-Method filers complete lines 9 - 14 only.	
PART 1 - COMPENSATION REDUCTION	
3 Compensation from C-8000, line 16	30.00
4 Tax base from C-8000, line 32	40.00
5 Divide line 3 by line 4 (maximum 100%) If line 5 is less than 63%, you cannot use this reduction.	5%63%
6 Subtract 63% from line 5 (maximum 37%)	6%
7 Adjusted tax base from C-8000, line 40	70.00
8 Reduction to adjusted tax base. Multiply line 6 by line 7. Complete Part 2, then use the method to your advantage 80.00	
PART 2 - GROSS RECEIPTS REDUCTION	
Short-Method filers complete lines 9-14 only	
9 Gross receipts from C-8000, line 10 If taxable in another state, complete lines 10 and 11.	90.00
10 Enter percentage from C-8000H, line 16 or 19, whichever applies	10%
11 Apportioned gross receipts. Multiply line 9 by line 10	110.00
12 Recapture of capital acquisition deduction from C-8000D, line 19	120.00
13 Adjusted gross receipts. Add line 9 or 11, whichever applies, and line 12	130.00
14 Gross receipts limitation. Multiply line 13 by 50% Short-Method filers enter here and on C-8000, line 42 and indicate on C-8000, line 41 the Gross Receipts Reduction method.	140.00
Complete lines 15 and 16 only after you have completed Parts 1 and 2	
15 Reduction to adjusted tax base. Subtract line 14 from line 7, then complete Part 3. If line 15 is less than zero, you cannot use the gross receipts reduction 150.00	
PART 3 - SUMMARY	
16 Compare lines 8 and 15. Enter the greater amount here and on your C-8000, line 41	160.00